

January 25, 2001

President Al Mansell  
Speaker Martin R. Stephens  
Audit Subcommittee Members  
State Capitol Bldg  
Salt Lake City UT 84114

Subject: Addendum to A Performance Audit of State Textbook Funding  
(Report #2001-04)

Dear Legislators:

Legislative leadership requested that our office respond to the following seven issues during the beginning of the 2001 legislative session:

- Adjust the \$30.6 million estimate of textbook needs reported in our November 2000 audit of public education to account for summer textbook expenditures;
- Assess what amount is necessary to meet on-going textbook and supply needs;
- Chart, on a per-pupil basis over a three-year time period, textbook spending by district;
- Chart, on a per-pupil basis over a three-year time period, textbook and supply spending by district;
- Assess, district by district, whether textbook and supply expenditures meet the 5.5 percent minimum expenditure requirement;

- Assess, district by district, the sources of funds used to meet the 5.5 percent minimum expenditure requirement; and
- Assess whether or not the 5.5 minimum expenditure requirement or the definitions pertaining to the 5.5 percent minimum requirement should be modified.

We have completed our work on these seven issues and this letter presents the best information we could gather in the time available. However, given the limited time, the data contained in this report could not be pursued and corroborated such as in an audit. Further, data provided by the school districts was not audited by us. We also note that some data provided by eight of the districts is inconsistent with data given to us for sections of the previous audit. Nonetheless, we believe the data and analysis presented in this letter are reasonable and capable of aiding legislators in addressing pertinent educational issues.

### **Adjustment of \$30.6 Million Estimate**

Legislative leadership requested that our office adjust the \$30.6 million estimate of textbook needs reported in our November 2000 audit of state textbook funding. This adjustment was intended to consider district textbook purchases made after the audit during the summer of 2000 (which included expenditures from a legislative textbook and supply supplemental appropriation made available to districts in July 2000). We have re-analyzed our earlier data and now estimate that \$6.8 million of the May need was satisfied while \$23.8 still remains.

To perform our re-analysis we selected 50 percent of the schools in our original sample for review. Specifically, we selected 15 elementary schools, 10 junior high schools and 10 high schools. Because of time constraints we did not sample farther north than Weber district or farther south than Nebo district. Within each school, we re-interviewed all teachers who had reported textbook problems in May 2000 and determined if those specific problems had been corrected or still exist. Because our goal was to re-assess the May 2000 textbook condition, teachers were not allowed to identify new textbook problems. Rather, we identified whether or not summer textbook expenditures improved the May condition.

Based on these updated teacher reports, we made a new projection of textbook needs for 35 sampled schools. We compared the new need projection with the old need projection for these same schools and identified the percentage change. We assumed that this percentage change in our sample of a sample would be representative of the percentage change in the whole system. Thus, we applied the identified percentage change to our original statewide projection to obtain our revised figures. Our results are shown in Figure 1.

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**Figure 1. Revised Statewide Textbook Needs - December 2000.**

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School Level	Old Projection	Percentage Decline	New Projection
Elementary	\$ 10,200,000	14.11%	\$ 8,760,000
Junior	11,800,000	28.32	8,460,000
High	8,570,000	23.40	6,570,000
<b>TOTAL</b>	<b>\$30,600,000</b>	<b>22.25%</b>	<b>\$23,790,000</b>

Based on our re-analysis, we believe that \$23,790,000 is the amount now necessary to correct the textbook condition as it existed in May 2000.

### **Estimate of On-going Textbook Costs**

In addition to adjusting our \$30.6 million estimate of textbook needs, we were also asked to estimate on-going textbook and supply needs. In other words, we were asked to identify what amount of money is needed yearly to supply students with necessary textbooks and supplies. Our estimates of on-going textbook costs range between \$17.3 million and \$24.0 million per year. Between fiscal years 1996 and 1999, districts have averaged \$18.3 million per year on textbook expenditures. The amount needed per year depends on the textbook replacement cycle selected. We were unable to estimate an on-going cost for supplies since we had collected no data previously on supplies. However, we believe that public education will be providing an estimate of on-going supply needs to the Legislature.

Our on-going textbook cost estimates are based on the survey that we conducted in May 2000. In the May 2000 textbook survey we interviewed over 650 teachers who reported to us by subject and book title: the number of students taught, the number of books currently on-hand, the number of additional books needed to provide adequate student copies, and the number of books requiring replacement due to poor condition. We used this data, plus data we collected on current textbook replacement costs, to generate our on-going textbook cost estimates.

For each educational level (elementary, junior high and high school) we added together the total number of books currently on-hand, the number of additional books needed, and the number of books needing replacement due to poor condition. Books replaced due to condition varied based on the replacement cycle assumption made while total books on-hand and additional books needed remained constant. From these three factors we estimated the statewide universe of textbooks by educational level. Next we determined the number of books to be replaced per year and applied the average cost per book by educational level to this yearly number. This methodology resulted in our estimates of yearly on-going costs.

Since there is no standard textbook replacement policy throughout the state, we have provided the Legislature with estimated costs under three replacement policy scenarios: (1) a seven-year replacement cycle; (2) a six-year replacement cycle; and, (3) a five-year replacement cycle. Many districts reported that they try to replace textbooks every five years while the Utah State Office of Education (USOE) indicated that districts will try to rotate textbooks at least every seven years. Our on-going cost estimates under each replacement scenario are shown in Figure 2.

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**Figure 2. Estimate of On-Going Textbook Expenditures Under Three Replacement Scenarios.**

<b>Replacement Cycle</b>	<b>Estimated Expenditure (Yearly)</b>	<b>Estimated Expenditure (Per Student)</b>
Seven Years	\$17,300,000	\$ 36.78
Six Years	20,160,000	42.78
Five Years	24,040,000	51.01

If districts have been trying to replace textbooks on a five-year replacement cycle, then the \$30.6 textbook need identified in our November audit (2000-07) is not surprising. Under a five-year replacement cycle, districts would need to spend \$24 million a year on textbooks. However, districts have averaged only \$18.3 million a year in textbook expenditures, a shortfall of \$5.7 million a year. Over a five-year cycle, this shortfall would equal approximately \$28.5 million in unmet textbook needs.

The Legislature could use the above information to directly fund textbooks, using a per student methodology. In order to do this, the Utah State Office of Education (USOE) would need to establish a statewide textbook replacement cycle for which the Legislature would then provide funding on a per student basis. Districts could choose to replace their textbooks faster than the statewide cycle or to buy more expensive textbooks than the state average allocation would fund, but those additional costs would be the districts' to bear. In order to maintain this system, USOE would need to provide to the Legislature information concerning changes in the universe of textbooks and the average textbook expenditure per student.

### **Textbook and Supplies Spending by District**

We were asked to chart on a district by district basis the amounts spent on textbooks as well as textbooks and supplies for fiscal years 1997-99. Through the examination of USOE reports, we have compiled the data for the three years and presented the results in Appendix A. Figure 3 shows the average textbooks and supplies expenditures for the 40 districts.

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**Figure 3. Average Textbooks and Supplies Expenditures for the 40 School Districts, Fiscal Years 1997-99.**

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<b>Fiscal Year</b>	<b>Average Textbook Expenditures Per Student</b>	<b>Average Supplies Expenditures Per Student</b>	<b>Average Total Textbooks and Supplies Expenditures Per Student</b>
1997	\$ 44.48	\$ 136.15	\$ 180.63
1998	40.15	144.35	184.50
1999	40.94	153.69	194.63

#### **Assessment of Minimum Expenditure Requirement**

In determining districts' compliance with the requirement to spend 5.5 percent of the Weighted Pupil Unit (WPU) on textbooks and supplies, we collected data from the USOE and each district. This information is presented in Appendices B, C and D.

Our analysis shows that for fiscal years 1997-99, 39 of the 40 districts (except for Box Elder District, FY98) met the minimum expenditure requirement prior to the removal of supplemental funds. When supplemental funds are removed, eight districts did not meet the yearly 5.5 percent minimum requirement. Figure 4 shows the number of districts that would not have met the yearly requirement without supplementals.

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**Figure 4. Districts That Would Not Have Met the 5.5 Percent Expenditure Requirement Without Supplementals.**

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<b>Fiscal Year</b>	<b>Number of Districts That Would Not Have Met the Requirement Without Supplementals</b>
1997	3
1998	4
1999	5

It should be noted that 8 of the 40 school districts used supplementals to meet the requirement to spend 5.5 percent of the WPU on textbooks and supplies for at least one of the three years. Four of the eight districts used supplementals at least twice during the three-year test period. As mentioned in our previous report (**A Performance Audit of State Textbook Funding** Report #2000-07), we believe it is inappropriate for supplemental funding to be used by districts to meet the minimum required expenditure. Finally, we are concerned that 4 of the 40 districts (Grand, Kane, Logan, and Piute) did not respond to our request to provide data even after several contacts were made regarding the data.

#### **Sources of Funding for 5.5 Percent Requirement**

We were also asked to determine the source of funds used to meet the 5.5 percent minimum expenditure requirement. We contacted all 40 district business administrators and asked them to compile the funding sources of their textbooks and supplies expenditures that counted toward the 5.5 percent requirement (some textbooks and supplies expenditures are reported in program codes that are not included in the 5.5 percent requirement). We received a wide array of data in varying detail, and compiled it into the tables shown in Appendices E, F, and G. Figure 5 shows the category percentages of total expenditures for fiscal years 1997-99. Again, 4 of the 40 districts (Grand, Kane, Logan, and Piute) did not respond to our request for data.

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**Figure 5. Funding Sources of Textbooks and Supplies Expenditures for the 40 School Districts, Fiscal Year 1997-99.** Legislative supplementals account for almost 7 to 19 percent of the total expenditures for textbooks and supplies.

Fiscal Year	Basic/ MSP/Regular Funding	Textbook & Supplies Supplementals	Other State Funding	Local Funding	Other State/Local Funding	Federal Funding
1997	42.54%	19.18%	19.17%	10.19%	.41%	8.51%
1998	48.12	6.89	22.25	10.95	.47	11.31
1999	43.39	16.02	19.85	10.32	.41	10.01

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In an effort to present this data with better clarity, we have categorized the funding sources into the above categories. The "Other State Funding" category contains several different funding sources such as Special Education, Vocational Education, Advanced Placement, etc. The "Federal Funding" category is also comprised of several funding sources.

As mentioned in our previous audits, different school districts have different accounting methods which may lead to inconsistencies in reporting. We have attempted to present data as consistently as possible, but again, we note that this data was not pursued and corroborated such as in an audit.

#### **Changes to the 5.5 Percent Minimum Expenditure Requirement**

In the time available, we were unable to determine if the 5.5 percent minimum expenditure requirement should be changed. The minimum expenditure requirement pertains to both textbook and supply expenditures. We had information on textbooks gathered from our May 2000 teacher interviews and so we were able to estimate on-going textbook expenditures. However, our teacher interviews contained no information on supplies. As a result, we could make no estimate regarding on-going supply costs and, consequently, no analysis on the adequacy of the 5.5 percent minimum expenditure requirement. It is our understanding that the USOE is in the process of making this analysis which hopefully will be available to the 2001 Legislature.

We hope this letter provides the information you need. If you have additional questions, please call our office at (801) 538-1033.

Sincerely,

Wayne L. Welsh  
Auditor General

WLW:JTC/lm



## **Appendices**

# **Appendix A** **Districts' Expenditures on Textbooks and Supplies** **FY 1997-99**

District	FY97			FY98			FY99		
	Textbooks per Student	Supplies per Student	Total \$ per Student	Textbooks per Student	Supplies per Student	Total \$ per Student	Textbooks per Student	Supplies per Student	Total \$ per Student
Alpine	\$ 20.15	\$122.74	\$142.89	\$ -	\$126.65	\$126.65	\$ 26.13	\$ 94.97	\$121.10
Beaver	37.53	120.81	158.34	40.18	137.74	177.94	40.08	122.98	163.06
Box Elder	61.59	75.31	136.90	30.86	82.27	113.13	40.53	74.43	114.97
Cache	55.08	77.99	133.07	37.25	67.69	104.94	22.31	80.49	102.81
Carbon	59.04	124.72	177.77	30.72	106.66	139.38	41.17	116.00	160.16
Decoyett	105.96	271.42	377.40	110.18	246.35	356.53	68.70	344.62	413.32
Davis	44.82	89.71	134.52	29.90	88.79	118.69	35.50	103.90	139.39
Duchesne	50.11	94.49	147.61	52.15	91.24	143.39	43.52	101.21	144.74
Emery	57.23	186.24	243.47	98.87	221.19	318.06	32.79	141.98	174.78
Garfield	39.57	135.29	174.85	69.70	165.63	235.33	68.11	225.50	293.62
Grand	31.55	106.51	138.05	49.40	110.61	160.01	49.90	57.58	107.49
Granite	39.07	82.72	121.79	47.78	76.77	124.55	53.87	82.60	136.56
Iron	53.20	97.22	150.41	34.35	83.09	117.43	39.24	94.91	134.16
Jordan	35.73	81.09	116.83	32.73	75.47	108.20	40.57	88.35	127.92
Juab	28.12	144.29	172.42	26.25	113.84	140.10	23.53	134.78	158.31
Kane	40.73	155.91	196.64	38.75	147.67	186.43	31.69	167.34	202.03
Logan	36.36	96.92	133.27	30.12	80.53	110.65	40.35	71.13	111.48
Millard	67.43	101.33	168.80	66.43	106.70	173.13	80.00	133.27	213.27
Morgan	23.03	90.43	113.46	36.69	86.53	123.21	21.87	102.96	124.83
Murray	37.35	85.82	123.16	32.49	89.70	122.19	43.61	86.64	130.25
N. Sanpete	15.10	145.60	160.70	27.01	134.01	161.02	21.79	137.01	158.80
N. Summit	25.51	113.36	138.87	27.26	119.27	146.53	34.48	141.83	176.31
Nebo	33.49	96.77	130.25	22.21	81.34	103.55	32.03	82.04	114.07
Ogden	13.09	122.84	135.93	12.53	129.23	141.76	6.07	129.17	135.25
Park City	70.08	115.50	185.58	42.16	166.14	208.30	35.57	169.50	205.07
Piute	49.72	236.35	286.07	47.64	235.98	283.62	48.20	206.52	254.72
Provo	37.81	178.85	216.65	27.36	157.27	184.63	20.91	180.01	200.93
Rich	64.92	139.70	204.62	66.66	140.88	207.54	87.55	289.14	376.68
S. Sanpete	36.11	149.17	185.28	37.64	130.66	168.30	38.06	201.38	239.44
S. Summit	59.67	135.45	195.12	55.36	171.18	226.55	50.94	195.63	246.57
Salt Lake	62.40	99.05	161.45	65.06	96.10	161.16	64.84	104.27	169.12
San Juan	52.87	196.77	249.64	42.98	252.90	295.88	32.24	303.23	335.47
Sewer	58.65	133.81	192.47	53.05	113.82	166.87	57.77	129.42	187.19
Timbo	58.69	405.11	463.79	13.85	700.66	714.51	8.00	742.95	750.95
Tooele	51.17	106.62	157.80		132.80	132.80	40.08	89.11	129.18
Uintah	58.30	149.43	187.73	54.40	125.45	179.85	33.15	144.50	177.65
Wasatch	36.27	75.59	111.86	50.40	94.20	144.61	46.45	90.13	136.58
Washington	45.06	93.04	138.11	57.84	81.55	139.39	45.51	92.79	138.31
Wayne	26.25	189.18	215.43	29.91	182.99	212.90	28.92	167.03	195.96
Weber	41.29	209.03	250.32	18.19	174.80	192.99	22.48	158.61	181.09
<b>Average</b>	<b>\$ 44.48</b>	<b>\$136.15</b>	<b>\$180.63</b>	<b>\$ 40.15</b>	<b>\$144.35</b>	<b>\$184.50</b>	<b>\$ 40.94</b>	<b>\$153.68</b>	<b>\$194.63</b>



**Appendix B**  
**Districts' Compliance with 5.5 Percent Expenditure Requirement**  
**FY97**

District	A Total Textbook & Supplies Expenditures	B Legislative Supplements	C Required Expenditures	D Total Expenditures Minus Legislative Supplement (A - B)	Did District Meet Requirement without Using the Supplement? (Is D > C?)
Alpine	\$ 142.89	\$ 15.36	\$ 95.30	\$ 127.53	YES
Beaver	158.34	41.39	95.30	116.95	YES
Bux Elder	136.90	15.95	95.30	119.95	YES
Cache	133.00	35.73	95.30	97.27	YES
Carbon	177.77	37.76	95.30	140.01	YES
Degeet	377.40	29.59	95.30	347.81	YES
Davis	134.52	35.25	95.30	99.27	YES
Elizahara	147.61	23.31	95.30	114.30	YES
Emery	246.47	41.52	95.30	204.95	YES
Gentile	174.85	13.98	95.30	160.87	YES
Grant	Did Not Report				
Granite	121.79	23.21	95.30	98.58	YES
Iron	150.41	29.97	95.30	120.44	YES
Jordan	118.88	25.51	95.30	93.37	NO
Just	172.42	33.51	95.30	138.91	YES
Kana	Did Not Report				
Logan	Did Not Report				
Milard	198.89	32.54	95.30	166.35	YES
Morgan	118.84	13.38	95.30	105.46	YES
Murray	123.16	34.36	95.30	88.80	NO
Neapeto	160.77	43.38	95.30	117.40	YES
N Summit	138.87	41.54	95.30	97.33	YES
Nebo	133.26	35.45	95.30	97.81	YES
Ogden	195.93	17.56	95.30	178.37	YES
Park City	186.43	12.27	95.30	174.16	YES
Plute	Did Not Report				
Provo	216.65	25.33	95.30	191.32	YES
Rich	204.62	63.27	95.30	141.35	YES
S Sanpato	105.20	39.24	95.30	65.96	YES
S Summit	195.12	22.21	95.30	172.91	YES
Salt Lake	162.35	37.58	95.30	124.77	YES
San Juan	249.64	31.56	95.30	218.08	YES
Sevier	192.47	33.97	95.30	158.50	YES
Thru	443.78	70.33	95.30	373.15	YES
Towne	157.69	34.58	95.30	123.11	YES
Utah	187.78	33.18	95.30	154.50	YES
Wasatch	111.80	37.51	95.30	74.29	NO
Washington	138.91	13.30	95.30	125.61	YES
Wayne	215.43	43.75	95.30	171.68	YES
Weber	260.97	39.48	95.30	221.49	YES



**Appendix C**  
**Districts' Compliance with 5.5 Percent Expenditure Requirement**  
**FY98**

District	A Total Textbook & Supply Expenditures	B Legislative Supplements	C Required Expenditures	D Total Expenditure Minus Legislative Supplement (A-B)	Did District Meet Requirement without Using the Supplement? (Is D > C?)
Alpine	\$ 128.05	\$ 13.75	\$ 100.00	\$ 112.53	YES
Beaver	177.04	6.61	100.00	171.32	YES
Box-H-Mt	93.13	6.27	100.00	89.85	NO
Cedar	104.94	6.82	100.00	94.12	NO
Carbon	138.23	6.26	100.00	131.11	YES
Daguer	256.53	6.82	100.00	250.71	YES
Davis	118.63	5.80	100.00	112.83	YES
Duchesne	143.33	7.11	100.00	135.25	YES
Emery	318.05	7.17	100.00	310.88	YES
Garfield	235.33	7.60	100.00	227.73	YES
Grand	Did Not Report				
Granite	120.51	12.11	100.00	114.40	YES
Hart	117.43	6.14	100.00	111.29	YES
Jackson	108.20	4.51	100.00	93.69	NO
Job	149.19	7.50	100.00	132.24	YES
Kane	Did Not Report				
Logan	Did Not Report				
Millard	172.22	7.25	100.00	164.99	YES
Morgan	125.21	12.76	100.00	112.45	YES
Murray	122.19	8.12	100.00	114.06	YES
Nasipate	16.80	6.35	100.00	151.93	YES
N. Summit	146.50	7.75	100.00	138.75	YES
Nebo	103.55	6.24	100.00	98.31	NO
Ngien	147.76	28.54	100.00	119.22	YES
Park City	208.30	10.52	100.00	197.78	YES
Pinto	Did Not Report				
Provo	184.52	13.66	100.00	170.77	YES
Ridg	207.54	9.18	100.00	198.36	YES
S. Sanpete	220.30	7.15	100.00	221.11	YES
S. Summit	226.55	7.64	100.00	218.72	YES
Salt Lake	164.16	7.04	100.00	157.11	YES
San Juan	285.38	6.17	100.00	279.71	YES
Savior	166.37	5.80	100.00	160.72	YES
Tiwe	714.51	6.64	100.00	706.37	YES
Tueller	132.30	6.78	100.00	125.51	YES
Utah	159.35	7.52	100.00	152.55	YES
Wasatch	144.31	6.18	100.00	138.42	YES
Washington	119.40	5.71	100.00	113.59	YES
Wayne	212.34	11.01	100.00	201.33	YES
Webster	195.79	6.82	100.00	197.37	YES

**Appendix D**  
**Districts' Compliance with 5.5 Percent Expenditure Requirement**  
**FY00**

District	A Total Textbook & Supplies Expenditures	B Legislative Supplements	C Required Expenditures	D Total Expenditure Minus Legislative Supplement (A - B)	Did District Meet Requirement Without Using the Supplement? (Is D > C?)
Alpine	\$ 12,110.5	21.19	\$ 102.00	\$ 98.61	NO
Beaver	163.06	34.11	102.00	128.95	YES
Box Elder	123.97	27.09	102.00	96.87	NO
CACHE	103.81	11.34	102.00	91.57	NO
Carbon	160.16	26.54	102.00	133.62	YES
Daggett	413.32	57.64	102.00	355.68	YES
Davis	139.39	25.52	102.00	113.87	YES
Duchesne	144.74	26.49	102.00	118.24	YES
Emery	174.78	27.74	102.00	147.03	YES
Garfield	294.62	34.41	102.00	260.20	YES
Grand	Did Not Report				
Granite	136.56	15.25	102.00	117.31	YES
Iron	134.16	25.76	102.00	116.59	YES
Jordan	137.92	22.72	102.00	115.20	YES
Kane	159.31	6.66	102.00	151.65	YES
Kane	Did Not Report				
Lyon	Did Not Report				
Millard	214.17	27.46	102.00	186.71	YES
Morgan	124.95	34.02	102.00	90.94	NO
Murray	130.26	14.63	102.00	115.42	YES
Nanpate	159.40	26.08	102.00	133.31	YES
N Summit	170.31	22.51	102.00	147.40	YES
Nobo	114.37	24.26	102.00	89.60	NO
Ogden	135.25	13.03	102.00	122.22	YES
Park City	236.37	26.70	102.00	196.57	YES
Piute	Did Not Report				
Provo	200.33	33.24	102.00	167.09	YES
Rea	376.38	35.69	102.00	340.60	YES
S Sanpete	234.42	51.43	102.00	182.98	YES
S Summit	216.57	38.14	102.00	208.43	YES
Salt Lake	160.12	26.45	102.00	142.07	YES
San Juan	335.47	13.42	102.00	322.04	YES
Sevier	187.19	25.30	102.00	161.89	YES
Uinta	760.95	51.20	102.00	709.75	YES
Wasatch	137.16	25.68	102.00	111.48	YES
Utah	147.55	40.82	102.00	106.83	YES
Wasatch	135.36	23.12	102.00	104.40	YES
Washington	138.41	25.09	102.00	113.22	YES
Wasatch	195.96	37.71	102.00	158.25	YES
Wasatch	221.44	23.78	102.00	197.66	YES



# **Appendix E** **Textbook and Supplies Sources of Funding** **FY97**

District	Textbook & Supplies			Local Funding	Other State/Local Funding	Federal Funding	Total Expenditures
	Regular/Basic Funding	Legislative Supplements	Other State Funding				
Alpine	\$ 62.90	\$ 15.06	\$ 3.07	\$ -	\$ -	\$ 21.66	\$ 142.89
Beaver	23.36	41.96	81.59	-	-	5.62	158.34
Box Elder	83.82	16.26	24.69	-	-	11.64	136.80
Cache	72.06	30.79	16.67	0.48	-	6.87	153.00
Carbon	83.24	37.76	44.99	-	-	14.77	177.77
Capehart	282.86	26.56	65.54	-	-	0.80	377.40
Davis	87.56	30.85	57.62	-	-	13.16	154.52
Duchesne	99.87	28.37	10.05	-	-	6.36	147.61
Emery	132.10	41.62	60.28	-	-	25.47	246.47
Garfield	143.40	15.00	17.78	-	-	-	174.85
Grand	Did not report						
Granite	8.77	23.21	26.27	52.42	-	11.19	121.79
Iron	89.00	25.07	21.63	-	-	10.61	150.41
Jordan	24.36	28.67	20.70	36.60	-	6.34	116.83
Juab	78.46	36.51	51.41	-	-	6.03	172.42
Kane	Did not report						
Logan	Did not report						
Mildred	84.06	32.84	33.71	-	-	8.16	168.80
Morgan	73.84	16.06	18.69	-	1.01	10.61	110.84
Murray	73.17	34.96	7.53	-	-	1.60	123.16
N. Sanpete	81.30	40.36	41.50	-	-	17.69	160.77
N. Summit	67.25	41.84	-	-	-	-	108.87
Neu.	49.84	36.46	19.88	2.61	9.15	16.14	133.26
Ogden	65.70	17.06	28.06	1.37	-	23.76	135.93
Park City	165.99	12.27	-	-	-	6.17	186.43
Platte	Did not report						
Provo	93.66	26.36	74.51	4.73	-	20.74	216.65
Rich	83.16	52.27	23.97	4.63	24.10	10.37	204.70
S. Sanpete	89.11	36.24	70.65	-	-	6.57	185.23
S. Summit	146.86	22.21	25.32	-	-	0.71	195.12
Salt Lake	83.26	37.86	21.22	-	-	10.16	162.36
San Juan	103.92	31.06	50.64	-	-	61.02	249.64
Sevier	48.42	36.87	94.72	-	-	10.22	192.22
Tintic	152.20	70.06	185.20	-	-	36.36	443.79
Tooele	77.71	34.56	27.26	-	3.08	5.57	157.69
Utah	133.15	36.16	-	-	-	11.44	167.78
Weber	32.11	37.81	38.10	-	-	4.76	111.86
Washington	83.90	16.90	32.61	-	-	3.26	136.61
Wayne	131.08	46.75	8.59	-	-	27.21	215.43
Weber	169.62	36.46	13.16	10.61	-	21.40	260.37

Note: Park City and Uintah districts put all non-federal funding into the basic program category.

**Appendix F**  
**Textbook and Supplies Sources of Funding**  
**FY98**

District	Textbook & Supplies						Total Expenditures
	Regular/Basic Funding	Legislative Supplements	Other State Funding	Local Funding	Other State/Local Funding	Federal Funding	
Alpine	\$ 91.50	\$ 13.73	\$ 0.36	\$ -	\$ -	\$ 21.07	\$ 128.65
Beaver	44.41	6.61	120.50	-	-	6.40	177.94
Box Elder	55.21	6.27	24.56	-	-	6.08	93.13
Cassia	74.05	6.92	17.71	0.28	-	5.89	104.84
Carbon	74.00	8.26	50.29	-	-	6.33	139.38
Daguerre	204.40	5.92	50.00	-	-	10.23	356.33
Davis	27.46	5.80	68.34	-	-	15.53	118.83
Duchesne	117.13	7.11	11.18	-	-	7.38	143.39
Emery	121.30	7.17	138.96	-	-	50.59	319.05
Garfield	193.04	7.60	28.37	-	-	0.77	235.39
Grand	Did not report						
Grant	15.62	12.11	21.21	57.50	-	13.77	126.51
Iron	81.43	6.14	21.15	-	-	8.71	117.43
Jordan	35.73	0.31	21.40	34.54	-	6.22	108.20
Kane	72.77	7.55	55.16	-	-	4.61	140.10
Kane	Did not report						
Logan	Did not report						
Mifflin	133.69	7.23	23.71	-	-	7.83	172.22
Morgan	83.82	12.70	17.21	-	(0.02)	9.42	125.21
Murray	91.42	9.12	10.33	0.41	-	1.28	122.19
N. Bonneville	57.13	6.99	52.38	-	-	43.22	151.82
N. Summit	112.15	7.72	26.56	-	-	-	146.53
Noble	53.17	6.24	17.31	3.77	6.83	14.71	103.55
Ogden	43.88	28.54	32.56	0.20	-	31.43	141.75
Park City	102.76	10.92	-	-	-	14.83	238.30
Platte	Did not report						
Piute	73.49	16.95	73.17	4.35	-	22.73	194.62
Rich	123.31	9.24	14.32	8.88	7.18	33.24	207.54
S. Sanpete	163.63	7.10	50.35	-	-	4.00	225.00
S. Summit	152.87	7.94	52.74	-	-	3.11	225.55
Salt Lake	103.74	7.34	22.47	-	-	24.90	154.15
San Juan	118.73	6.17	11.55	-	-	53.44	295.89
Sevier	53.61	5.35	86.17	-	-	17.65	159.67
Tinic	323.18	6.54	360.56	-	-	17.23	714.61
Town	90.63	6.78	15.22	-	16.00	4.17	132.80
Uintah	148.17	7.52	-	-	-	9.16	159.85
Wasatch	43.06	6.18	88.18	-	-	9.83	144.61
Washington	93.49	5.71	14.38	-	-	5.31	119.40
Wayne	175.34	11.51	9.77	-	-	18.72	212.84
Webster	153.01	6.22	27.58	-	-	9.93	193.79

Note: Park City and Uintah districts put all non-federal funding into the basic program category



**Appendix G**  
**Textbook and Supplies Sources of Funding**  
**FY99**

District	Textbook & Supplies					Federal	Total
	Regular/Basic Funding	Legislative Supplements	Other State Funding	Local Funding	Other State/Local Funding		
Alpine	\$ 87.02	\$ 21.19	\$ 1.19	\$ -	\$ -	\$ 11.74	\$ 121.16
Beever	37.69	34.71	84.73	-	-	5.03	163.06
Box Elder	59.66	27.09	30.13	-	-	7.00	123.87
CACHE	61.27	11.24	22.61	2.16	-	5.52	102.81
Carbon	00.01	23.54	47.87	-	-	15.74	87.16
Daguerre	213.58	67.64	111.07	-	-	31.05	413.32
Davis	28.87	25.52	68.79	-	-	18.21	139.39
Duchesne	58.34	28.49	12.48	-	-	7.43	106.74
Emery	53.41	27.74	15.12	-	-	38.51	134.78
Garfield	241.86	34.41	17.83	-	-	0.02	294.02
Grand	Did not report						
Granite	20.87	13.25	27.01	51.57	-	17.86	130.56
Iron	62.07	21.75	21.80	-	-	8.52	114.16
Jordan	44.39	23.72	24.47	38.41	-	7.00	137.92
Juab	72.32	9.85	74.31	-	-	5.03	158.51
Kane	Did not report						
Lepan	Did not report						
Millard	163.17	27.46	22.45	-	-	11.00	214.17
Morgan	54.59	31.01	27.11	-	(0.51)	0.75	124.55
Murray	85.89	14.83	18.37	-	-	1.15	130.25
N. Sanpete	52.50	23.08	54.97	-	-	23.90	159.40
N. Summit	176.03	23.91	51.43	-	-	-	251.37
Nevada	48.41	21.25	17.08	1.92	5.46	12.06	106.07
Ogden	63.75	13.03	35.15	1.00	-	22.31	135.25
Park City	158.95	23.70	-	-	-	17.42	200.07
Piute	Did not report						
Provo	76.94	33.29	64.15	5.34	-	21.27	200.99
Rich	154.50	35.89	16.69	0.08	7.50	182.12	379.69
S. Sanpete	116.89	51.43	55.24	-	-	10.78	234.44
S. Summit	142.56	33.14	62.60	-	-	3.06	241.36
Salt Lake	101.98	28.45	17.83	-	-	22.06	169.32
San Juan	123.46	13.42	40.83	-	-	157.70	335.41
Saviler	58.24	25.30	74.47	-	-	31.18	189.19
Tinto	408.62	51.20	255.72	-	-	45.20	760.55
Tooele	62.06	25.88	14.43	-	11.17	2.72	107.16
Utah	57.14	40.82	-	-	-	9.68	107.65
Wasatch	57.49	25.12	64.73	-	-	8.24	155.58
Washington	66.58	25.00	17.25	-	-	9.34	118.17
Wayne	124.58	37.71	8.03	-	-	25.59	195.91
Weber	127.02	23.79	6.87	11.46	-	9.98	179.10

Note: Park City and Utah districts put all non-federal funding into the basic program category.